



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL P KROES of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/15/1999
(Date)

PRESIDENT _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01

TABLE OF CONTENTS

Schedule Name	Page
NON-REGULATED SEWER OPERATING SECTION	
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT**Utility Address:** 333 4-1/2 MILE ROAD
RACINE, WI 53402**When was utility organized?** 1/1/1953**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES**Title:** MANAGER**Office Address:**333 4-1/2 MILE ROAD
RACINE, WI 53402**Telephone:** (414) 681 - 3900**Fax Number:** (414) 681 - 3903**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOSEPH L NIXA**Title:** PARTNER**Office Address:** GORDON J MAIER AND COMPANY845 WISCONSIN AVENUE
P.O. BOX 1708
RACINE, WI 53401**Telephone:** (262) 634 - 7108**Fax Number:** (262) 634 - 5069**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: KROES MICHAEL P**Title:** PRESIDENT**Office Address:**5606 NORTH MEADOWS DRIVE
RACINE, WI 53402**Telephone:** (262) 639 - 2877**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOSEPH L NIXA**Title:** PARTNER**Office Address:** GORDON J MAIER AND COMPANY

845 WISCONSIN AVENUE

P.O. BOX 1708

RACINE, WI 53401

Telephone: (262) 634 - 7108**Fax Number:** (262) 634 - 5069**E-mail Address:****Date of most recent audit report:** 1/26/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES**Title:** MANAGER**Office Address:**

333 4 1/2 MILE ROAD

RACINE, WI 53402

Telephone: (414) 681 - 3900**Fax Number:** (414) 681 - 3903**E-mail Address:**

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR HARRY H CROSS, TREASURER

MR MICHAEL P KROES, PRESIDENT

MR DALE M MILLER, VICE PRESIDENT/SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,132,937	1,028,959	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	737,717	699,375	2
Depreciation Expense (403)	124,946	117,741	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,174	7,123	5
Total Operating Expenses	870,837	824,239	
Net Operating Income	262,100	204,720	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,100	204,720	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	159,480	90,649	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	209,513	203,159	10
Miscellaneous Nonoperating Income (421)	0	2,911	11
Total Other Income	368,993	296,719	
Total Income	631,093	501,439	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	10,607	2,412	13
Total Miscellaneous Income Deductions	10,607	2,412	
Income Before Interest Charges	620,486	499,027	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	167,050	180,526	14
Amortization of Debt Discount and Expense (428)	4,938	4,682	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	171,988	185,208	
Net Income	448,498	313,819	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,856,437	1,609,315	20
Balance Transferred from Income (433)	448,498	313,819	21
Miscellaneous Credits to Surplus (434)	1,341	0	22
Miscellaneous Debits to Surplus--Debit (435)	75,440	66,697	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,230,836	1,856,437	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET SEWER INCOME	159,480	3
Total (Acct. 417):	159,480	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME FROM TEMPORARY INVESTMENTS	158,085	5
INTEREST INCOME FROM SPECIAL ASSESSMENTS	51,428	6
Total (Acct. 419):	209,513	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON DISPOSAL OF FIXED ASSETS	10,607	9
Total (Acct. 426):	10,607	
Miscellaneous Credits to Surplus (434):		
REVERSAL OF DEPRECIATION ON ASSETS BOOKED TWICE	1,341	10
Total (Acct. 434):	1,341	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT OF LGIP TO FAIR VALUE	16,484	11
TO RECORD NET PENSION OBLIGATION	58,956	12
Total (Acct. 435)--Debit:	75,440	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,132,937	0	0	0	1,132,937	1
Less: interdepartmental sales	460		0	0	460	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,132,477	0	0	0	1,132,477	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	86,359		86,359	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	92,822		92,822	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	179,181	0	179,181	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,392,377	8,053,890	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	910,526	796,175	2
Net Utility Plant	7,481,851	7,257,715	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,788,169	12,406,546	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,850,982	2,643,516	4
Net Nonutility Property	9,937,187	9,763,030	
Investment in Municipality (123)	0	0	5
Other Investments (124)	587,078	968,753	6
Special Funds (125)	749,404	630,012	7
Total Other Property and Investments	11,273,669	11,361,795	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	205,637	331,265	8
Temporary Cash Investments (132)	2,460,149	2,101,004	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	296,138	267,939	11
Other Accounts Receivable (143)	336,619	283,159	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	497,493	323,591	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	8,683	8,999	16
Other Current and Accrued Assets (170)		11,048	17
Total Current and Accrued Assets	3,804,719	3,327,005	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	60,967	65,906	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	33,834	20
Total Deferred Debits	60,967	99,740	
Total Assets and Other Debits	22,621,206	22,046,255	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,230,836	1,856,437	23
Total Proprietary Capital	2,230,836	1,856,437	
LONG-TERM DEBT			
Bonds (221)	3,000,000	3,285,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,000,000	3,285,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,486	56,937	28
Payables to Municipality (233)	224,351	234,101	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	40,815	44,604	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	296,652	335,642	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	248,655	258,834	36
Total Deferred Credits	248,655	258,834	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	58,956		39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	58,956	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	16,786,107	16,310,342	41
Total Liabilities and Other Credits	22,621,206	22,046,255	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,385,787	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	6,590				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,392,377	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	910,526	0	0	0	10
Total Accumulated Provision	910,526	0	0	0	
Net Utility Plant	7,481,851	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	796,175				796,175	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	124,946				124,946	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	10,607				10,607	12
Total credits	135,553	0	0	0	135,553	13
Debits during year						14
Book cost of plant retired	20,604				20,604	15
Cost of removal					0	16
Other debits (specify):						17
REVERSE CONTRIBUTION	598				598	18
Total debits	21,202	0	0	0	21,202	19
Balance End of Year	910,526	0	0	0	910,526	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,381,215	546,520	142,716	12,785,019	1
Other (specify):					
CONSTRUCTION IN PROGRESS	25,331	233,907	256,088	3,150	2
Total Nonutility Property (121)	12,406,546	780,427	398,804	12,788,169	
Less accum. prov. depr. & amort. (122)	2,643,516	225,419	17,953	2,850,982	3
Net Nonutility Property	9,763,030	555,008	380,851	9,937,187	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
'92 G O REFUNDING PROMISSORY NOTES	2,655	2655	8,878	1
'94 G O PROMISSORY NOTES	2,284	2284	52,089	2
Total			60,967	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'92 G O REFUNDING PROMMISSORY NOTES	03/25/1992	10/01/2002	5.82%	605,000	1
'94 G O PROMMISSORY NOTES	10/01/1994	10/01/2004	5.01%	2,395,000	2
Total Bonds (Account 221):				3,000,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,174	2
Charged electric department expense		3
Charged sewer department expense	7,097	4
Other (explain):		
NONE		5
Total Accruals and other credits	15,271	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	13,738	7
PSC Remainder Assessment	1,533	8
Other (explain):		
NONE		9
Total payments and other debits	15,271	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
'92 G O REFUNDING PROMISSORY NOTES	11,627	38,880	41,423	9,084	1
'94 G O PROMISSORY NOTES	32,977	128,170	129,416	31,731	2
Subtotal	44,604	167,050	170,839	40,815	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	44,604	167,050	170,839	40,815	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,157,551	0	0	10,152,791	0	16,310,342	1
Add credits during year:							
For Services	68,877			62,058		130,935	2
For Mains	212,585			223,609		436,194	3
Other (specify):							
CONNECTION FEES				116,370		116,370	4
Deduct charges (specify):							
REVERSE CONTRIBUTION RECORDED TWICE	86,926			120,808		207,734	5
Balance End of Year	6,352,087	0	0	10,434,020	0	16,786,107	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	563,423	2
DEFERRED SPECIAL ASSESSMENTS	23,655	3
Total (Acct. 124):	587,078	
Special Funds (125):		
MAJOR EQUIPMENT REPLACEMENT FUNDS	170,277	4
BOND SINKING FUND	579,127	5
Total (Acct. 125):	749,404	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	248,662	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
ACCOUNTS RECEIVABLE - VILLAGE OF WIND POINT	47,476	10
Total (Acct. 142):	296,138	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	305,284	11
Merchandising, jobbing and contract work		12
Other (specify):		
ACCOUNTS RECEIVABLE - CRESTVIEW SANITARY/CALEDONIA 1	31,335	13
Total (Acct. 143):	336,619	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE - TWN OF CALEDONIA/VLLG WIND POINT LEVY	225,000	14
DELINQUENTS PLACED ON TAX ROLL	83,969	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	188,524	16
Total (Acct. 145):	497,493	
Prepayments (165):		
PREPAID INSURANCE	8,683	17
Total (Acct. 165):	8,683	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES	200,715	20
DUE TO CRESTVIEW SANITARY DISTRICT	23,636	21
Total (Acct. 233):	224,351	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	23,655	22
DEFERRED REVENUE 1999 SEWER LEVY	225,000	23
Total (Acct. 253):	248,655	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,219,838	0	0	0	8,219,838	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	853,350	0	0	0	853,350	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,254,819	0	0	0	6,254,819	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,111,669	0	0	0	1,111,669	
Net Operating Income	262,100	0	0	0	262,100	8
Net Operating Income as a percent of Average Net Rate Base	23.58%	N/A	N/A	N/A	23.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,043,636	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,043,636	
Net Income		
Net Income	448,498	5
Percent Return on Proprietary Capital	21.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Mr. Douglas T. Kroes, Manager
North Park Sanitary District
333 4 1/2 Mile Road
Racine, WI 53402-1907

1999 Analytical Review DWCCA-4250-ELE

Dear Mr. Kroes:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted Account 903, Supplies and Expenses, Page W-05, decreased over \$5,000 and 25% from the prior year without explanation. Please furnish a brief explanation.
2. We noted additions to both Water Mains and Water Services. We also noted contributions for both reported in Account 271, Contributions in Aid of Construction. The head note to both the Water Mains and the Water Services schedules requests an explanation of financing additions. Please provide a brief explanation of how both mains and services were financed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4250.doc
cc: Mr. Michael P. Kroes, President

Response received 3/16/00:

1. Brought billing system in house. Outsourced expenses decreased.
 2. Mains and services were contributed by private developers.
- ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,107,791	1
Total Sales of Water	1,107,791	
Other Operating Revenues		
Forfeited Discounts (470)	12,210	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,936	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,146	
Total Operating Revenues	1,132,937	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	513,426	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	128,541	11
Customer Accounts Expenses (901-904)	13,789	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	81,961	14
Total Operation and Maintenance Expenses	737,717	
Other Operating Expenses		
Depreciation Expense (403)	124,946	15
Amortization Expense (404-407)		16
Taxes (408)	8,174	17
Total Other Operating Expenses	133,120	
Total Operating Expenses	870,837	
NET OPERATING INCOME	262,100	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,574	235,852	561,621	4
Commercial	168	60,883	124,393	5
Industrial	20	20,895	34,910	6
Total Metered Sales to General Customers (461)	2,762	317,630	720,924	
Private Fire Protection Service (462)	26		8,326	7
Public Fire Protection Service (463)	2		189,357	8
Other Sales to Public Authorities (464)	7	5,735	12,176	9
Sales to Irrigation Customers (465)	5	3,264	8,383	10
Sales for Resale (466)	1	105,963	168,165	11
Interdepartmental Sales (467)	1	236	460	12
Total Sales of Water	2,804	432,828	1,107,791	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	105,963	168,165	1
Total		105,963	168,165	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	169,902	1
Wholesale fire protection billed	19,455	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	189,357	
Forfeited Discounts (470):		
Customer late payment charges	12,210	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	12,210	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
STANDBY WATER CHARGES	10,872	11
SCRAP IRON	2,064	12
Total Other Water Revenues (474)	12,936	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	513,426	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	513,426	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	39,042	14
Operation Supplies and Expenses (641)	2,961	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	53,296	17
Maintenance of Services (652)	8,979	18
Maintenance of Meters (653)	18,257	19
Maintenance of Hydrants (654)	6,006	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	128,541	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,144	22
Accounting and Collecting Labor (902)	7,672	23
Supplies and Expenses (903)	1,973	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,789	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,062	27
Office Supplies and Expenses (921)	13,533	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	22,466	30
Property Insurance (924)	3,741	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	23,914	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,016	35
Transportation Expenses (933)	3,814	36
Maintenance of General Plant (935)	5,415	37
Total Administrative and General Expenses	81,961	
Total Operation and Maintenance Expenses	737,717	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		6,641	3
PSC Remainder Assessment		1,533	4
Other (specify): NONE			5
Total tax expense		8,174	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	0	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	0	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	0	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	0	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
Total Water Treatment Plant	0	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	0	24
Structures and Improvements (341)	85,629	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			85,629 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,756,451	262,248	27
Fire Mains (344)	0		28
Services (345)	1,381,639	105,080	29
Meters (346)	182,239	13,698	30
Hydrants (348)	550,693	54,896	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,956,651	435,922	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	4,637		35
Computer Equipment (391.1)	20,674		36
Transportation Equipment (392)	20,085		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,646	3,505	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,012		44
Other Tangible Property (399)	0		45
Total General Plant	97,239	3,505	
Total utility plant in service directly assignable	8,053,890	439,427	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,053,890	439,427	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)	9,406	(58,682)	5,950,611	27
Fire Mains (344)			0	28
Services (345)	3,808	(19,964)	1,462,947	29
Meters (346)	4,172		191,765	30
Hydrants (348)	3,218	(8,280)	594,091	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	20,604	(86,926)	8,285,043	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			24,185	34
Office Furniture and Equipment (391)			4,637	35
Computer Equipment (391.1)			20,674	36
Transportation Equipment (392)			20,085	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			19,151	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			12,012	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	100,744	
Total utility plant in service directly assignable	20,604	(86,926)	8,385,787	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	20,604	(86,926)	8,385,787	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	87,465			87,465	3
April				0	4
May				0	5
June	102,573			102,573	6
July				0	7
August				0	8
September	170,376			170,376	9
October				0	10
November				0	11
December	92,133			92,133	12
Total for year	452,547	0	0	452,547	
Less: Measured or estimated water used in main flushing and water treatment during year				444	13
Less: Other utility use				2,473	14
Other utility use explanation:					15
WATER MAIN BREAKS - ESTIMATED WATER LOSS					
Water pumped into distribution system				449,630	16
Less: Water sold				432,828	17
Losses and unaccounted for				16,802	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					27
Point of Delivery: 7 MILE RD, CHARLES ST, DOUGLAS AV, MAIN ST					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	719	0	0	0	719	1
P	D	4.000	125	0	0	0	125	2
M	D	6.000	58,688	0	1,745	0	56,943	3
P	D	6.000	22,408	0	0	0	22,408	4
M	D	8.000	53,117	0		(1,885)	51,232	5
P	D	8.000	19,087	8,005	0	0	27,092	6
M	D	10.000	7,565	0	0	0	7,565	7
M	D	12.000	52,116	0	0	0	52,116	8
P	D	12.000	13,749	0	0	0	13,749	9
M	T	20.000	9,451	0	0	0	9,451	10
Total Within Municipality			237,025	8,005	1,745	(1,885)	241,400	
Total Utility			237,025	8,005	1,745	(1,885)	241,400	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	574	0	28	0	546		1
M	1.000	2,225	132	0	(31)	2,326	193	2
M	1.250	16	0	0	0	16		3
P	1.500	3	0	0	0	3		4
M	1.500	33	0	0	0	33		5
M	2.000	13	0	0	0	13		6
M	4.000	7	0	0	0	7		7
M	6.000	11	0	0	0	11		8
P	6.000	3	0	0	0	3		9
M	8.000	4	0	0	0	4		10
Total Utility		2,889	132	28	(31)	2,962	193	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,624	180	78	0	2,726	354	1
0.750	39	6	0	0	45	7	2
1.000	41	1	0	0	42	4	3
1.250	6	0	2	0	4	0	4
1.500	28	6	0	0	34	1	5
2.000	9	0	0	0	9	1	6
3.000	8	0	0	0	8	4	7
4.000	2	0	0	0	2	0	8
6.000	1	0	0	0	1	1	9
8.000	2	0	0	0	2	2	10
Total:	2,760	193	80	0	2,873	374	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,555	84	9	0	0	78	2,726	1
0.750	15	9	4	1	1	15	45	2
1.000	4	27	3	1	0	7	42	3
1.250	0	2	2	0	0	0	4	4
1.500	0	32	0	2	0	0	34	5
2.000	0	5	1	2	0	1	9	6
3.000	0	7	1	0	0	0	8	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	2	0	2	10
Total:	2,574	168	20	7	3	101	2,873	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	441	22	6	(4)	453	2
Total Fire Hydrants	441	22	6	(4)	453	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	0
Number of distribution system valves end of year:	589
Number of distribution valves operated during year:	374

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PAGE W-05 THE OPERATION LABOR IS UP BECAUSE OF THE DISTRICT'S EVERY OTHER YEAR POLICY TO OPERATE THE DISTRIBUTION VALVES.

PAGE W-05 THE MAINTENANCE OF SERVICES IS UP BECAUSE THERE WAS SIMPLY WAS AN INCREASE IN THE NEED FOR REPAIRS OF SERVICES.

Water Utility Plant in Service (Page W-08)

PAGE W-08 THE AMOUNTS IN COLUMN F \$58,682, \$19,964, AND \$8,280, ARE REVERSALS OF A DEVELOPER CONTRIBUTION THAT WAS INADVERTENTLY CAPITALIZED FOR A SECOND TIME IN 1998.

Water Mains (Page W-15)

PAGE W-15 THE AMOUNTS IN COLUMN G ARE REVERSALS OF A DEVELOPER CONTRIBUTION THAT WAS INADVERTENTLY CAPITALIZED FOR A SECOND TIME IN 1998.

Additions were contributed by developers per review response, etc

Water Services (Page W-16)

PAGE W-16 THE AMOUNTS IN COLUMN F ARE REVERSALS OF A DEVELOPER CONTRIBUTION THAT WAS INADVERTENTLY CAPITALIZED FOR A SECOND TIME IN 1998.

additions were financed by developers per review response, etc

Hydrants and Distribution System Valves (Page W-18)

PAGE W-18 THE AMOUNT OF HYDRANTS REMOVED IN COLUMN E ARE REVERSALS OF A DEVELOPER CONTRIBUTION THAT WAS INADVERTENTLY CAPITALIZED FOR A SECOND TIME IN 1998.

THE NUMBER OF HYDRANTS OPERATED DURING THE YEAR ARE ZERO BECAUSE THE DISTRICT HAS A POLICY TO OPERATE ALL OF THE HYDRANTS ONCE EVERY OTHER YEAR.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,308,053	1
Total Sewage Operating Revenues	1,308,053	
Other Operating Revenues		
Forfeited Discounts (631)	12,298	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	6,000	5
Miscellaneous Operating Revenues (635)	8,907	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	27,205	
Total Operating Revenues	1,335,258	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	695,615	8
Maintenance Expenses (831-834)	148,452	9
Customer Accounting & Collection Expenses (840-843)	12,161	10
Administrative and General Expenses (850-857)	87,034	11
Total Operation and Maintenance Expenses	943,262	
Other Operating Expenses		
Depreciation Expense (403)	225,419	12
Amortization Expense (404)		13
Taxes (408)	7,097	14
Total Other Operating Expenses	232,516	
Total Operating Expenses	1,175,778	
NET OPERATING INCOME	159,480	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
----------------------------------	--	--	------------------------------

Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	12,298	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	12,298	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	6,000	5
Total Rent from Sewerage Property (634)	6,000	
Miscellaneous Operating Revenues (635):		
SEWER CLEANING, LIFT STATION MAINTENANCE, BILLING STATEMENT FEES	8,907	6
Total Miscellaneous Operating Revenues (635)	8,907	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	33,493	1
Power and Fuel for Pumping (821)	21,934	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	633,978	8
Transportation Expenses (828)	6,210	9
Rents (829)		10
Total Operation Expenses	695,615	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	98,601	11
Maintenance of Collection System Pumping Equipment (832)	40,754	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	9,097	14
Total Maintenance Expenses	148,452	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	12,161	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	12,161	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	6,087	19
Office Supplies and Expenses (851)	7,857	20
Outside Services Employed (852)	33,771	21
Insurance Expense (853)	7,304	22
Employees Pensions and Benefits (854)	25,962	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	6,053	25
Rents (857)		26
Total Administrative and General Expenses	87,034	
Total Operation and Maintenance Expenses	943,262	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,097	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		7,097	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	567,533		5
Service Connections, Traps, and Accessories (312)	1,216,874	63,186	6
Collecting Mains and Accessories (313)	4,466,928	189,463	7
Interceptor Mains and Accessories (314)	1,745,306	289,106	8
Force Mains (315)	3,059,365		9
Other Collecting System Equipment (316)	0		10
Total Collection System	11,072,085	541,755	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	348,674		13
Electric Pumping Equipment (323)	478,106		14
Other Power Pumping Equipment (324)	53,028		15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	991,612	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			567,533	5
Service Connections, Traps, and Accessories (312)		(27,600)	1,252,460	6
Collecting Mains and Accessories (313)		(93,207)	4,563,184	7
Interceptor Mains and Accessories (314)			2,034,412	8
Force Mains (315)	8,995		3,050,370	9
Other Collecting System Equipment (316)			0	10
Total Collection System	8,995	(120,807)	11,484,038	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			348,674	13
Electric Pumping Equipment (323)	12,134		465,972	14
Other Power Pumping Equipment (324)			53,028	15
Miscellaneous Pumping Equipment (325)			111,804	16
Total Collection System Pumping Installations	12,134	0	979,478	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	12,063,697	541,755	
Common Utility Plant Allocated to Sewer Department	317,518	4,765	36
Total utility plant in service	12,381,215	546,520	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	0	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			0	33
Other General Equipment (379)			0	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	0	
Total utility plant in service directly assignable	21,129	(120,807)	12,463,516	
Common Utility Plant Allocated to Sewer Department	780		321,503	36
Total utility plant in service	21,909	(120,807)	12,785,019	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,323	80	0	0	2,403		1
Sewer	6.000	1,274	22	0	(30)	1,266		2
Sewer	8.000	1	0	0	0	1		3
Total Utility		3,598	102	0	(30)	3,670	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	7,838	0	1,400	0	6,438	1
8.000	214,463	4,142	0	(1,938)	216,667	2
10.000	26,084	685	0	0	26,769	3
12.000	17,026	0	0	0	17,026	4
15.000	8,259	1,984	0	0	10,243	5
18.000	14,105	777	0	0	14,882	6
21.000	1,474	0	0	0	1,474	7
24.000	4,138	0	0	0	4,138	8
27.000	3,124	0	0	0	3,124	9
30.000	25,799	0	0	0	25,799	10
36.000	2,622	0	0	0	2,622	11
Total Utility	324,932	7,588	1,400	(1,938)	329,182	